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**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:

CHRISTOPHER C. SHOFFNER,

Debtor.

)
)
)
)

Case No. 17-23194 JAD

Chapter 11

Docket No. _____

STATEMENT OF OPERATIONS

Debtor's most recent statement of operations is attached.

/s/ Gary W. Short
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SCHEDULE C
(Form 1040)**Document Page 2 of 5**
Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2017Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

- Go to www.irs.gov/ScheduleC for instructions and the latest information.
• Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

CHRISTOPHER C SHOFFNER

Social security number (SSN)

3819**A** Principal business or profession, including product or service (see instructions)**ENERGY SERVICES****B** Enter code from Instructions**211130****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) •**1969 MT. MORRIS ROAD**

City, town or post office, state, and ZIP code

WAYNESBURG**PA 15370****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) •**G** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2017, check here**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099?☐ Yes ☐ No**Part I Income****1** Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked**1****324,845****2** Returns and allowances**2****3** Subtract line 2 from line 1**3****324,845****4** Cost of goods sold (from line 42)**4****11,000****5** Gross profit. Subtract line 4 from line 3**5****313,845****6** Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)**6****7** Gross income. Add lines 5 and 6**7****313,845****Part II Expenses. Enter expenses for business use of your home only on line 30.****8** Advertising**8****18** Office expense (see instructions)**18****9** Car and truck expenses (see instructions)**9****18,770****19** Pension and profit-sharing plans**19****10** Commissions and fees**10****20** Rent or lease (see instructions):**20****11** Contract labor (see instructions)**11****a** Vehicles, machinery, and equipment**20a****12** Depletion**12****b** Other business property**20b****13** Depreciation and section 179 expense deduction (not included in Part III) (see instructions)**13****21** Repairs and maintenance**21****14** Employee benefit programs (other than on line 19)**14****22** Supplies (not included in Part III)**22****15** Insurance (other than health)**15****23** Taxes and licenses**23****16** Interest:**16****24** Travel, meals, and entertainment:**24****a** Mortgage (paid to banks, etc.)**16a****a** Travel**24a****b** Other**16b****b** Deductible meals and entertainment (see instructions)**24b****25** Utilities**25****26** Wages (less employment credits)**26****27a** Other expenses (from line 48)**27a****540****b** Reserved for future use**27b****17** Legal and professional services**17****28** Total expenses before expenses for business use of home. Add lines 8 through 27a**28****19,310****29** Tentative profit or (loss). Subtract line 28 from line 7**29****294,535****30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).Simplified method filers only: enter the total square footage of: (a) your home: **3608**and (b) the part of your home used for business: **100**. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

30**500****31** Net profit or (loss). Subtract line 30 from line 29.**31****294,035**

- If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

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Part III

- Part IV** **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- | | | | |
|-----|--|---|-----------------------------|
| 45 | Was your vehicle available for personal use during off-duty hours? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 46 | Do you (or your spouse) have another vehicle available for personal use? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 47a | Do you have evidence to support your deduction? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| b | If "Yes," is the evidence written? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

TELEPHONE EXPENSE

540

- DAA

SCHEDULE F
(Form 1040)Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

- Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
- Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. 14

Name of proprietor

Social security number (SSN)

CHRISTOPHER C SHOFFNER

3819

A Principal crop or activity
HORSE BREADINGB Enter code from Part IV
112900C Accounting method:
☒ Cash ☐ Accrual

D Employer ID number (EIN), (see instr.)

E Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses.

☒ Yes ☐ No

F Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)?

☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ No**Part I** Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a	6,000
b	Cost or other basis of livestock or other items reported on line 1a	1b	
c	Subtract line 1b from line 1a	1c	6,000
2	Sales of livestock, produce, grains, and other products you raised	2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	
3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	
4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	
b	CCC loans forfeited	5b	
5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)		
a	Amount received in 2017	6a	
6b	Taxable amount	6b	
c	If election to defer to 2018 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2016
7	Custom hire (machine work) income	7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	6,000

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,278	25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	4,995	27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	2,331
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	6,324
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	Travel expenses	32a	2,996
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	17,924				
34	Net farm profit or (loss). Subtract line 33 from line 9	34	-11,924				

35 Did you receive an applicable subsidy in 2017? See instructions

☐ Yes ☒ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☒ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2017

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

- Go to www.irs.gov/ScheduleSE for instructions and the latest information.
- Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)
CHRISTOPHER C SHOFFNER

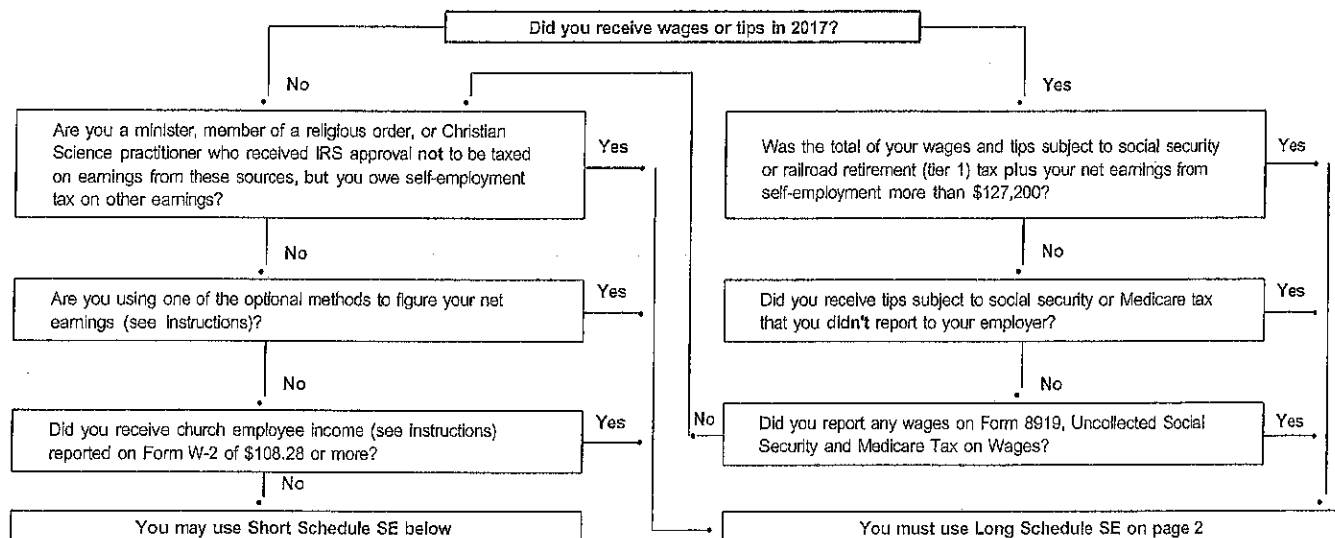
Social security number of person
with self-employment income •

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Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A — Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	-11,924
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	294,035
3	Combine lines 1a, 1b, and 2	3	282,111
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	260,530
5	Self-employment tax. If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	23,328
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	11,664

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2017